

*Chapter 9.—Miscellaneous Advances.

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Sanction.

154. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules or by the rules in Chapter 8, advances cannot be made except under the special orders of the local Government. See also Rule 1 under Article 135.

NOTE 1.—No advance may be given under this clause which is (a) of an unusual nature or (b) devoted to objects outside the ordinary work of administration; provided that in any case where a cash grant would be within the powers of sanction of a particular authority, the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE 2.—The Government of India may delegate the powers of a local Government under this clause to Heads of Departments in respect of officers serving under the latter. Local Governments may also delegate their powers under this clause to Heads of Departments in respect of officers serving under the latter, provided that the particular classes of objects for which advances may be granted under the clause are expressly defined in the order of delegation.

House-Building Advances.

155. (a) Advances to public officers for the construction of houses are regulated by the following rules:—

- I.—Advances may be made under the sanction of local Governments and Departments of the Government of India, Heads of Departments and Commissioners of Divisions to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while in active service. Also no advance is ordinarily permissible to an officer who is likely to be transferred or to retire before complete recovery can be effected.

NOTE.—The local Government may by special orders withdraw or restrict the powers of sanction under this rule exercised by Heads of Departments and Commissioners.

- II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

Page 62, Article 154—

(i) Note 1. The first two lines of this note ending with the word “administration” may be reconstructed as under :—

NOTE 1.—It is not permissible to sanction an advance which involves the breach of any of the canons of propriety.

(ii) Insert the following as Note 3 to this Article :—

NOTE 3.—The Local Government of a Governor's Province may modify the rules in Articles 155 to 160 in regard to the grant of advances to Government servants under its administrative control, subject to the condition that, without the sanction of the Government of India, no modification can be made in the rules for the grant of advances to pay for the passage overseas referred to in clause (i) of Article 159.

[C. A. C., Vol. I, 8th Edn., No. 211, dated 1st April 1923.]

Page 62, Article 155—

Cancel the Note under clause (a) of this Article and insert the following as a Note below clause (c) of this Article :—

NOTE.—The local Government may by special orders withdraw or restrict the powers of sanction under these rules exercised by Heads of Departments and Commissioners.

(C. A. C., Vol. I, 8th Edn., No. 71, dated 1st January 1922.)

No. 349.

Page 62, Chapter 9, Article 154—

Insert the following as Note 5 under this Article :—

“NOTE 5.—The powers of a local Government under this Article have been delegated to the Central Board of Revenue to sanction advances in connection with the detection of case of smuggling.”

(C. A. C., Vol. I, No. 349, dated 1st December 1924.)

Page 62, Chapter 9, Article 154—

Add as Note 4 to this Article :—

“NOTE 4.—Interest at the rate of 5 per cent. per annum will be charged on advances granted on or after the 1st July 1924, to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances the grant of which is regulated by the rules laid down in Articles 155 and 156—158.”

[C. A. C. I., 8th Edn., No. 337, dated 1-8-24.]

Page 62, Chapter 9—

Note 4 to Article 154 as introduced by correction slip No. 337, dated 1st August 1924.

Substitute the words "Simple interest" for "Interest" in line 1 and *add* the following at the end of the Note :—

"The interest will be calculated on balances outstanding on the last day of each month. No interest will be charged on advances sanctioned before 1st July 1924, whatever be the date on which they were actually paid."

Pages 63 and 64, Article 155—

For Rule III under clause (a) of Article 155 substitute the following :—

III.—The advance should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the fourth issue of pay after the first instalment is taken and be completed in four years.

Page 63, Article 155(a) :—

Insert the following as Note 2 to clause VII re-numbering the existing Note as Note 1 :—

NOTE 2.—The applicants' title to property should be examined by Government law officers before the advance is actually paid. It should be seen that, in the case of a house-building advance, he has undisputed title to the land on which it is proposed to build and that, in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

Page 63, Article 155 (a)—

Rule IV.—Insert—

“ with interest accrued thereon in accordance with Note 4 to Article 154 ”
between the words “ advance ” and “ is ” in line 4.

Rule V.—Add the following at the end of the rule :—

“ The amount of interest calculated in accordance with Note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.”

Rule VI.—Insert the following after the word “ advance ” in line 3 :—

“ With interest accrued thereon in accordance with Note 4 to Article 154 ” and substitute the word “ due ” for the words “ of the advance ” in line 6.

Rule VIII.—Substitute the word “ due ” for the words “ of the advance ” in line 2 and insert the following after the word “ advance ” in line 4.

“ With interest accrued thereon in accordance with Note 4 to Article 154.”

Page 63, Article 155 (a).

Note under clause (vi).

Substitute " S.-126 " for " 21 " and " S.-128 " for " 23 " in the first and second lines of this Note.

Note 1 under clause (vii).

Substitute " S.-127 " for " 22 " in the last line of this Note.

- III.—The advance may be made in instalments, when considered desirable and, when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken. But when the advance is taken in one instalment, repayment shall commence with the first issue of pay. Repayment of the whole advance shall in both cases be completed in four years.
- IV.—No advance shall exceed twelve months' salary of the officer to whom it is made; not more than one advance shall be made for the same house; and no officer may receive a second advance while any portion of a previous advance is outstanding against him.
- V.—Advances will be recovered by the deduction of monthly instalments, equal to one-forty-eighth part of the total advance, from the salary bills of the officer concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires.
- VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount of the advance.

NOTE.—The mortgage bond will be prepared in Form 21 and the reconveyance in Form 23.

- VII.—The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

NOTE.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Form No. 22.

- VIII.—*Make the rule clear 272*
An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

- IX.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion

as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

X.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance remaining due.

(b) An advance may be made to an officer in the Civil Department in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high; the general principles of clause (a) being applicable, and the officer being required, in addition to a mortgage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

(c) An advance may be made under the following rules to an officer in the Civil Department to enable him to effect repairs to his house:—

- I. An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.
- II. No advance shall exceed six months' salary of the officer to whom it is made.
- III. An advance may be made to an officer to repair a house which he has built or purchased with a previous advance under clause (a) or (b), but unless the local Government permits otherwise, at least five years must elapse since the previous advance was drawn.
- IV. Subject to the above, the general principles of clause (a) or (b), as the case may be, shall apply, the maximum period for repayment of such advances being two years.

1. Advances to officers of departments whose pay and allowances are not audited by a Civil Account Officer, must be debited to those departments and not retained in the Civil Books.

2. The 'net' amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of Ways and Means.

Advances for Purchase of Conveyances.

156. A local Government is authorised to sanction an advance to an officer for the purchase of a motor car or a motor boat subject to the following conditions:—

- (1) An advance will be given only when the local Government considers that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.
- (2) The total amount to be advanced to an officer shall not exceed Rs. 7,500, or four months' pay, or the anticipated price of the car or boat, whichever is less. Local Governments

No. 74:

Page 64, Article 155—

Insert the following note under clause (b) of Article 155 :—

NOTE.—The advance may be drawn in full at once, but satisfactory evidence should be produced before the audit officer to show that the amount advanced has been spent on the purchase within three months of its drawal. A certificate to this effect from the Head of the office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in four years.

(C. A. C., Vol. I, 8th Edn., No. 74, dated 1st January 1922.)

No. 75.

Page 64, Article 155—

Add the following words at the end of Rule II under clause (c) of Article 155, substituting a comma for the fullstop after the word 'made' :—

“ and it will be drawn as laid down in Rule III under clause (a).”

(C. A. C., Vol. I, 8th Edn., No. 75, dated 1st January 1922.)

No. 212.

Page 64, Article 156 (2)—

Line 2. Substitute “substantive pay” for the word “pay”.

Lines 4 and 5. For the words “on salary, instead of pay proper when an officer is acting” substitute “on pay, instead of substantive pay, when an officer is officiating”.

[C. A. C., Vol. I, 8th Edn., No. 212, dated 1st April 1928.]

No. 294.

Page 64, Rule 2 at the end of Article 155—

Substitute “ gross ” for the word “ net ” in line 1 of this Rule.

[C. A. C. I., 8th Edn., No. 294, dated 1-12-23.]

Page 64, Article 155 (a)—

Rule X.—Insert the following after the word “balance” in line 3:—

“together with interest accrued in accordance with Note 4 to Article 154”.

Page 64, Article 155(b)—

Add the following at the end of the note introduced by correction slip No. 74:—

“Interest will be calculated in accordance with Note 4 to Article 154 and the recovery thereof will be made as laid down in Rule V under clause (a)”.

Page 64, Article 155 (c)—

Add the following at the end of Rule IV:—

“Interest will be calculated and recovered in accordance with Rule V under clause (a)”.

Page 65, Article 156—

Condition (4)—

Add the following at the end of this paragraph :—

“The amount of interest calculated in accordance with Note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid ”.

Condition (5)—

Insert the following after the word “ which ” in line 6 :—

“ with interest accrued in accordance with Note 4 to Article 154 ”.

Condition (6)—

Insert the following after the word “ Government ” in line 2 :—

“ with interest accrued in accordance with Note 4 to Article 154 ”,
and *substitute* the word “ amount ” for the word “ advance ” in line 1 of clauses (a) and (b).

No. 213.

Page 65, Article 156(5), Line 1—

For the words “long leave” substitute “leave other than leave on average pay not exceeding four months”

[C. A. C., Vol. I, 8th Edn., No. 213, dated 1st April 1923.]

may, however, base the amount, at their discretion, on salary, instead of pay proper, when an officer is acting in an appointment or in a grade from which he is not, in their opinion, likely to revert for any length of time during the period of repayment. If the actual price paid is less than the advance taken the balance should be forthwith refunded to Government.

- (3) An officer on leave in England for whom an advance has been approved by the local Government concerned, will be allowed to take it from the Secretary of State six weeks before his departure for India.
- (4) Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the salary bill of the officer concerned.
- (5) Except when an officer proceeds on long leave, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of the local Government is necessary to the sale by him of a car or a boat purchased with the aid of an advance which has not been fully repaid. If an officer wishes to transfer such a car or boat to another officer who perform the duties of a kind that renders the possession of a motor car or a motor boat necessary, the local Government may permit the transfer of the liability attaching to the car or the boat to the latter officer, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.
- (6) In all cases in which a car or boat is sold before the advance received for its purchase from Government has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the car or boat is sold only in order that another car or boat may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:—

- (a) the advance outstanding shall not be permitted to exceed the cost of the new car or boat;
- (b) the advance outstanding shall continue to be repaid at the rate previously fixed;
- (c) the new car or boat must be insured and mortgaged to Government as required by these rules.

NOTE 1.—An officer may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular officer does not exceed the limit within which advances may be given.

NOTE 2.—Officers drawing the advance will be required to execute a mortgage bond in Form 24 or a personal security bond in the form prescribed by the Secretary of State for India in Council, according as the advance is drawn in India or in England. The cost price of the car or boat purchased should be entered in the schedule of specification attached to the mortgage bond.

NOTE 3.—The form of the mortgage bond executed by officers drawing advances in India for the purchase of motor cars or motor boats, provides for insurance at the time of purchase; officers drawing similar advances in England are required to effect insurance on their arrival in India. In the case of officers in India purchase should be made within six months from the date of the order sanctioning the advance, and insurance within one month of the date of purchase, while in the case of officers drawing advances in England insurance should be effected within one month of the date on which the officer arrives in India, unless an insurance policy is already in existence. Contravention of these orders will render the officer liable to refund the whole of the amount advanced unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period must not be less than the outstanding balance of the advance at the beginning of that period and the insurance must be renewed from time to time until the advance has been completely repaid.

Officers drawing advances for the purchase of motor cars or motor boats should send direct to the Accountant General the insurance cover notes, not the insurance policies. The Accountant General will bring to the notice of the Government any cases in which insurance has not been effected within the period specified above.

NOTE 4.—Departments of the Government of India and heads of Imperial Departments exercise the powers of a local Government for the purpose of the rule in the case of officers serving under them.

NOTE 5.—Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the local Government of the Province to which the officer belongs for the necessary sanction. The local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a Municipality whose financial position will not permit of the advance being made from its funds, the local Government may, at its discretion, sanction advances from general revenues, provided the officer's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

NOTE 6.—The "net" amount of advances granted in any year under this rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.

157. A local Government is authorised to sanction an advance to an officer for the purchase of a motor cycle subject to the following conditions:—

- (1) That the advance is given only when the local Government considers that it is in the interest of the public service that the officer should use a motor cycle in the discharge of his duties.
- (2) That the pay of the officer does not exceed Rs800 a month.
- (3) That the amount of the advance does not exceed Rs1,000 or the anticipated price of the cycle whichever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.
- (4) That the recovery is made by deducting monthly instalments equal to one-twenty-fifth part of the advance from the salary bill of the officer concerned.
- (5) That, except when an officer proceeds on long leave, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor

No. 107.

Page 66, Article 156, Note 2—

Insert the following words at the commencement of this note :—

“ It is not permissible to draw an advance until it is actually needed for the purchase of a car or boat and ”

[C. A. C., Vol. I, 8th Edn., No. 107, dated 15th October 1922.]

No. 388.

Page 66, Article 156.

Note 2 under this Article.

Substitute "S.-129-2" for "24" in the second line of this note.

[C. A. C., Vol. 1, 8th Edn., No. 388, dated 1-6-25.]

No. 363.

Page 66, Article 156, Note 3—

Insert the words “with interest accrued” after the word “advanced” in line 9 and after the word “advance” in line 11 and substitute the words “amount due” for the word “advance” in line 12.

[C. A. C., Vol. I, 8th Edn., No. 363, dated 2-3-25.]

No. 130.

Page 66, Article 156, Note 4, lines 1 and 2—

Substitute “ heads of departments under the Central Government ” for “ heads of Imperial Departments.”

[C. A. C. I., 8th Edition, No. 130, dated 2-1-1923.]

No. 23.

Article 124—

Under rule V of this Article insert the following as a Note:—

“NOTE.—See the Note under Article 104 (a) which applies here also.”

(C. A. C., I., 8th Edition, Reforms List, No. 23—1-4-21.)

No. 214.

Page 66, Article 157, Condition 5, Line 1—

For the words “long leave” substitute “leave other than leave on average pay not exceeding four months”.

[C. A. C. Vol. I, 8th Edn. No. 214, dated 1st April 1923.]

No. 295.

Page 66, Note 6 to Article 156—

Substitute “ gross ” for the word “ net ” in line 1 of the Note.

[C. A. C. I., 8th Edn., No. 295, dated 1-12-23.]

No. 77.

Page 66, Article 157—

For “R 800”, “R 1,000” and “one-twenty-fifth” occurring in clauses (2), (3) and (4) respectively of this Article substitute “R1,000”, “R 2,000 ” and “one-thirty-sixth”.

(C. A. C., Vol. I, 8th Edn., No. 77, dated 1st January 1922.)

Page 66, Article 157—

Substitute the following for condition (2) :—

“(2) That the substantive pay of the officer does not exceed Rs. 1,200 a month.”

[C. A. C. I, 8th Edition, No. 120, dated 2-1-1923.]

Page 66, Article 156, Note 3—

Substitute the following for the Sub-para. under this note :—

The Audit Officers may accept such evidence as may be adequate to show that motor cars or motor boats have been sufficiently insured within the specified period and that the insurance is regularly renewed at the proper time, and should bring to the notice of the Government any cases in which such evidence is not forthcoming.

(C. A. C., Vol. I, 8th Edn., No. 72, dated 1st January 1922.)

Pages 66 and 67, Article 157—

Condition (4)—

Delete the full stop after the word “concerned” in line 3 and *add* the following :—

“and that the amount of interest calculated in accordance with Note 4 to Article 154 is recovered as laid down in Rule V under Article 155 (a).”

Condition (5)—

Insert the following after the word “which” in line 6 :—

“with interest accrued in accordance with Note 4 to Article 154.”

Condition (6)—

Insert the following after the word “Government” in line 2 :—

“with interest accrued in accordance with Note 4 to Article 154.”
and *substitute* the word “amount” for the word “advance” in line 1 of clauses (a) and (b).

Page 67, Article 158—

Add the following at the end of condition (3) :—

“The amount of interest calculated in accordance with Note 4 to Article 154 will be recovered as laid down in Rule V under Article 155 (a).”

Add the following after the word “advance” in line 2 of condition (4) :—

“with interest accrued thereon in accordance with ~~Note 4 to Article 154~~”.

[C. A. C., Vol. I 8th Edn., No. 365, dated 2-3-25.]

Page 67, Article 158—

For “ A local Government Civil Service Regulations ” in the first three lines of this Article, substitute “ A local Government is authorised to sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an All-India Service ”.

[C. A. C., Vol. I, 8th Edn., No. 215, dated 1st April 1923.]

No. 296.

Page 67, Article 158—

Substitute the following for the note to this Article :—

NOTE.—Notes 4 and 6 under Article 156 apply to this Article also.

[C. A. C. I., 8th Edn., No. 296, dated 1-12-23.]

cycle necessary, the previous sanction of the local Government is necessary to the sale by him of a cycle purchased with the aid of an advance which has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possession of a motor cycle necessary, the local Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

- (6) That in all cases in which a cycle is sold before the advance received for its purchase from Government has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the cycle is sold only in order that another cycle may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:—

- (a) the advance outstanding shall not be permitted to exceed the cost of the new cycle;
- (b) the advance outstanding shall continue to be repaid at the rate previously fixed;
- (c) the new cycle must be insured and mortgaged to Government as required by these rules.

NOTE.—Notes 1 to 6 under Article 156 apply to this article also.

158. A local Government is authorised to sanction an advance to a gazetted or non-gazetted officer not holding an Imperial appointment as defined in Article 29 (B) of the Civil Service Regulations, for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions:—

- (1) An advance will be given ^{more than} once only and will be allowed only when the appointment held entails duties involving touring. SRFD
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- (2) The total amount to be advanced to an officer shall not exceed two months' salary or Rs250, whichever is greater.
- (3) Recovery will be made, unless the local Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the salary bill of the officer concerned.
- (4) The article purchased with the advance will be considered to be the property of Government until the advance is repaid.

NOTE.—Note 4 under Article 156 applies here also.

Other Advances.

159. Advances may also be made under the rules specified below:—

- †(a) To an officer under orders of transfer, up to an amount not exceeding one month's pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any officer who should not ordinarily be of lower rank than the Principal District Officer in the department concerned. The advances should be recorded on the officer's last-pay certificate. The advance of pay should be recovered from the salary of the officer in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

NOTE 1.—The Government of India, or a local Government, may delegate the power to grant advances under this clause to any other subordinate authority irrespective of his rank.

NOTE 2.—Civil authorities in the Madras Presidency may also grant advances of pay sufficient to enable military pensioners to join their first appointments in the Civil Department.

- (b) To any public officer in the Civil Department, returning from long leave or special duty out of India, or to one appointed in England proceeding to India to join his appointment, under the rules in Articles 64 to 66 of the Civil Service Regulations.
- (c) To a Survey Officer to enable him to join his first appointment, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted in support of the charge.
- †(d) To an officer, for himself, or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to head-quarters or 31st March, whichever is earlier.

NOTE 1.—Advances granted under this clause should not be applied to the expenditure of any gazetted officer, except an officer of the Forest Department, which is meant to be covered by his travelling allowance.

NOTE 2.—The Surveyor General may advance to officers of the Provincial and Upper Subordinate Services any sum not exceeding Rs300 towards the purchase money of riding horses or riding camels on condition that the advances are refunded in the pay bills of those officers in three monthly instalments in the case of Provincial officers and six monthly instalments in the case of Upper Subordinate officers.

NOTE 3.—A second advance cannot be made to the same officer under this article until the first has been accounted for.

NOTE 4.—All officers of the Indian Finance Department, who may in special cases be required to undertake inspection work involving long and expensive tours, may at the discretion of the head of their office, or of the Comptroller and Auditor General when

† For corresponding rules applicable to the Public Works Department, see paragraphs 103 to 105 of the Public Works Department Code.

No. 149.

Page 68, Article 159, Clause (a)—

Insert the following as Note 3 under this clause : —

NOTE 3.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

[C. A. C., Vol. I, 8th Edn., No. 149, dated 1st April 1923.]

Page 68, Article 159 (a)—

(i) Clause (a). Substitute "substantive pay" for the word "pay" in line 2.

(ii). Clause (b). Reconstruct this Clause as under :—

(b) To any public officer in the Civil Department :—

(i) on arrival in India on first appointment, of an amount not exceeding two months' substantive pay less the amount of any advance made in England ;

(ii) on return from leave other than leave on average pay not exceeding four months or deputation out of India, not exceeding two months' substantive pay or Rs. 1,000 whichever is less, in addition to any advance made in England.

NOTE.—The advance may be drawn under the orders of the Audit Officer from any treasury in India to be specified in such orders. Such advances, as well as similar advances made in England are recoverable by monthly instalments of one-third of pay.

EXCEPTION 1.—The recovery of an advance made under the Military Leave Rules to a Military Officer in Civil employ subject to the Military Leave Rules is regulated by those rules.

EXCEPTION 2.—Advances made to covenanted Mechanics, Boiler makers, etc., of the State Railway Establishments, shall be recovered in monthly instalments of one-sixth of pay. In the case of covenanted Engine Drivers of the State Railway Establishment the recovery should be made in such a manner as will ensure their receiving in any month not less than Rs. 25 exclusive of overtime or other allowances.

(iii) Clause (d), Note 4, line 1. Substitute "All gazetted officers of the Indian Audit Department" for "All officers of the Indian Finance Department".

No. 347.

Page 68, Article 159 (b) (ii).—

Insert the following at the end of this clause, as reconstructed by correction No. 216, dated 1st April 1923:—

“ Provided no advance has been drawn under clause (a) above.”

[C. A. C., I., 8th Edn., No. 347, dated 1st November 1924.]

Page 69, Article 159—

Insert the following as clause (i) to this Article :—

(i) Under the rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families, *vide* Appendix 8 B.

Page 69, Article 159, Clause (d)—

Insert the following as Note 6 under this Clause :—

“NOTE 6. The Chief Inspector of Mines in India, Dhanbad, is authorised to grant advances of travelling allowances to gazetted officers of the Mines Department (including himself) when proceeding on inspection work outside the Province of Bengal and Bihar and Orissa.”

[C. A. C. I, 8th Edition, No. 123, dated 2-1-1923.]

No. 285.

Page 69, Article 159 (h)—

Substitute the words “ in Appendix 8 to ” for “ issued for the guidance of ” in line 1 and delete the note to this Article.

[C. A. C., I, 8th Edition, No. 285, dated 1-11-23.]

No. 297.

*Page 69, clause (i) to Article 159 as introduced by Correction
No. 131, dated 2nd January 1923—*

Insert the following as a Note to this clause :—

NOTE.—Note 6 under Article 156 applies to this clause also.

[C. A. C. I., 8th Edn., No. 297, dated 1-12-23.]

No. 293.

Page 69, Article 161—

Add at the end “and payment will be made by the treasury, on the authority of such sanction, except in regard to advances under Articles 155-158 and 159 (i) which can be disbursed only on the authority of the Principal Auditor”.

[C. A. C. L., 8th Edn., No. 293, dated 1-12-23.]

the touring officer is himself the head of an office, be allowed to draw advances of travelling allowance for the purpose, subject to adjustment on completion of their tours. Such advances are not to be granted as a matter of course but only on occasions when the cost of travelling is so heavy as to be a serious tax on an officer's private resources.

NOTE 5.—The Agricultural Adviser to the Government of India and, during his absence from Pusa, the Joint Director, Agricultural Research Institute at that place, are authorised to grant advances of travelling allowances to gazetted officers of the Imperial Agricultural Department serving at Pusa when proceeding on tour, subject to the conditions mentioned in Note 4 above. Similar powers are also granted to the Commissioner, Northern India Salt Revenue Department, Agra, in respect of gazetted officers under him. The Joint Director cannot, however, exercise this power in respect of advances of travelling allowance for himself.

- (e) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.
- (f) To Receivers of wrecks under sections 77 and 78 of the Merchant Shipping Act, VII of 1880.
- (g) For law-suits to which Government is a party.

N.B.—The advances mentioned in clauses (d), (e) and (g) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

- (h) Under the rules issued for the guidance of patients proceeding to a Pasteur Institute for anti-rabic treatment.

NOTE.—The rules issued by the Government of India in respect of the Pasteur Institute at Kasauli are given in Appendix 8. Similar rules framed by local Governments in respect of the Institutes at Coonoor, Shillong and Rangoon will be found in the Manuals of the local audit officers concerned.

Conditions of Repayment.

160: All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the local Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under Articles 155, 156 and 157, the whole amount shall be completely recovered by the due date.

Forms of Drawing and Repaying.

161. The vouchers on which advances are drawn must quote the authority sanctioning them.

162. A personal advance to a public officer may be repaid, either in cash or by deduction in his salary or travelling allowance bill, as the case may be, see Rule 5 under Article 20.

163. In repaying an advance, the memorandum presented at the treasury or the salary bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.